Michigan Department of Treasury
3581 (10-00)

3581

2000 MICHIGAN
HISTORIC PRESERVATION TAX CREDIT

Issued under P.A. 534 and 535 of 1999. Filing is voluntary.

1. Filer's First Name, Middle Initial and Last Name or Business Name	2. Filer's Social Security No., or Business FEIN/TR No.

3. **State Equalized Value (SEV).** Enter the State Equalized Value (SEV) of the resource. (If multiple projects, see instructions.) .... 3. $ _____ .00

4. **Qualified Expenditures.** Enter the qualified expenditures for the rehabilitation of the historic resource .... 4. $ _____ .00

5. Multiply line 4 by 25% (.25) .... 5. $ _____ .00

6. Enter the total amount of credit claimed on U.S. *3468*, Investment Credit, line 1c .... 6. $ _____ .00

7. Current year Michigan Historic Preservation Tax Credit. Subtract line 6 from line 5 .... 7. $ _____ .00

8. Enter assigned credit from Form 3614 .... 8. $ _____ .00

9. Carryover Historic Preservation Tax Credit from 1999 .... 9. $ _____ .00

10. **Michigan Historic Preservation Tax Credit.** Add lines 7, 8 and 9 .... 10. $ _____ .00

Single Business Tax filers - Enter the amount from line 10 on C-8000MC, line 51.

Individual Income Tax filers - Enter the amount from line 10 on MI-1040, line 24a.

Fiduciary Income Tax filers - Enter the amount from line 10 on MI-1041, line 19a.

Tax Liability Limitation - Individual Income Tax filers, and Fiduciary filers:

11. Complete the worksheet below to determine the amount of credit needed to offset the current tax liability. Credit, in excess of the current liability, can be carried forward for up to ten years to offset a future liability.

 a. Tax from your 2000 MI-1040, line 18 or 2000 MI-1041, line 13 .... a. $ _____ .00

 b. Total nonrefundable credits from your 2000 MI-1040, lines 19b, 20b, 21b, 22b, 23b and 25b or 2000 MI-1041, lines15b, 16b, 17b and 18b .... b. $ _____ .00

 c. Subtract line 11b from line 11a (if less than zero, enter zero) .... c. $ _____ .00

 d. Enter the amount from line 10 above .... d. $ _____ .00

 e. **Michigan Historic Preservation Tax Credit.** Enter the smaller line 11c or 11d. Enter the amount from line 11e on your 2000 MI-1040, line 24b or line 19b of 2000 MI-1041 .... e. $ _____ .00

 f. Carryover to 2001 If line 11c is smaller than 11d, subtract 11c from 11d .... f. $ _____ .00 This is the amount you may carry forward.